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PART I-A.

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT.

No. R. 6508—*Ml.* 91-20-9, *dated 1st December* 1920.

Under Section 23 (7) of the Mysore Municipal Regulation, VI of 1906, Mr. Muhamad Yassion Sab, a non-official Councillor, is declared duly elected Vice-President of Mulbagal Town Municipal Council, *vice* Mr. Krishnamurtyachar, resigned.

No. R. 6514—*L. B.* 4-20-4, *dated 1st December* 1920.

Under clause (1) of rule 1 of the rules issued under Notification No. R. 7559—L. B. 54-18-1, dated 18th December 1918, Mr. Venkatadasappa is declared duly elected a member of the Taluk Board of Mudgere by the Village Panchayets of Mavinakere in the same taluk.

No. R. 6319—Ml. 81-19-6, *dated 25th November* 1920.

The Government of His Highness the Maharaja are pleased to direct that, with effect from 1st July 1921, the levy of Mohatarfa taxes shall cease in areas for which minor Municipal Councils have been, or shall, hereafter, be constituted, and they further direct that, in exercise of the powers conferred by Sub-Section 3 of Section 187 of the Municipal Regulation, the following taxes be imposed by the minor Municipal Councils from the above said date :—

THE RATES SPECIFIED IN SCHEDULES I TO IV.

(1) A tax on buildings and lands situated within the Municipal area.
(2) A tax on vehicles and animals used for riding, draught or burden.
(3) A tax on arts, professions, trades and callings and on offices and appointments, and
(4) An Octroi on animals and goods brought within the octroi limits for consumption or use therein.

RULES FOR THE LEVY OF TAXES ON BUILDINGS AND LANDS.

2. *Preparation of assessment list.*—Every Municipal Council shall cause an assessment list of all buildings and lands and vacant sites in the municipality to be prepared containing—

(*a*) the name of the street or the division in which the property is situated ;
(*b*) the designation of the property either by name or by number sufficient for identification ;
(*c*) the names of the owner and occupier, if known ;
(*d*) the valuation on which the property is assessed and
(*e*) the amount of taxes assessed thereon.

3. *Inspection of property.*—For the purposes of making such assessment on property aforesaid the Municipal Council may appoint any person or persons to make an inspection of the property.

4. *Information to be supplied.*—On the requisition of the Municipal Council or of a person appointed under Rule 3, the owner or occupier of any building or land shall, within such reasonable period, as shall be specified in the requisition, be bound to furnish a true return to the best of his knowledge and belief and subscribed with his signature—

(*a*) as to the name and place of abode of the owner or occupier or of both;

(*b*) as to the dimensions of such building or land and the market value thereof.

5. *Inspection of list.*—When the assessment list has been completed, the Municipal Council shall give public notice thereof by beat of tom-tom or in such manner as they deem fit and of the place where a list or a copy thereof may be inspected and every person claiming to be either owner or occupier of the property included in the list and any agent of such person shall be at liberty to inspect the list and to make an extract therefrom without charge.

6. *Complaint.*—The Municipal Council shall at the same time give public notice of a day not being less than fifteen days from the publication of such notice on or before which complaints against the amount of any rateable value entered in the assessment list will be received by them.

7. *Notice of first or increased assessment.*—Whenever a new property is entered in the assessment list prepared and approved under Rules 5 and 6 *supra* for the first time or whenever the rateable value already in force is increased, the Municipal Council shall, as soon as conveniently may be, give a written notice to the owner or occupier of the property to the effect that any complaint against the same will be received by them at any time within fifteen days from the service of the said notice.

8. *Register of complaints.*—The Municipal Council shall cause all complaints so received to be registered in a book to be kept for this purpose and shall investigate and dispose of the objections.

9. *Amendment of assessment list.* When the complaint is disposed of and the result noted in the register, any amendment necessary in accordance with such result shall be made in the assessment list.

10. *Authentication of list.*—When all the complaints have been disposed of and all amendments in accordance with such complaints have been made in the assessment list, the said list shall be authenticated by the President and two members of the Council who shall certify that excepting the cases in which amendments have been made, no valid objection has been made to the valuation of the assessment contained in the list.

11. (1) *Amendment of list.*—The Municipal Council may, at any time, alter the said list by inserting the name of any person whose name ought to have been inserted or by inserting any property which ought to have been inserted or by altering the value of or assessment on any property which has been erroneously valued, or assessed through fraud, accident or mistakes after giving, notice to any person interested in the alteration, of a time not less than one month from the date of service of such notice at which the alteration is made.

(2) Every objection made by any person interested in such alteration before the time fixed in the notice shall be dealt with on its merits.

(3) Every alteration made under this rule shall have the same effect as if it had been made at the time of the preparation or revision of the list during the official year in which such alteration was made.

12. (1) *Revision of list.*—It shall not be necessary to prepare a new assessment list every year. Subject to the condition that every part of the assessment list shall be completely revised not less than once in every five years, the Municipal Council may adopt the valuation and assessment contained in the list for one year with such alteration as may be deemed necessary for the year immediately following.

(2) But the provision of the Rules 5, 6, 7, 8, 9, 10 and 11 shall be applicable every year as if anew assessment list had been completed at the commencement of the official year.

13. *Taxes from whom primarily leviable.*—Taxes on buildings and lands shall be primarily leviable from the actual occupier of the property upon which the said taxes are assessed if he is the owner of the buildings or lands or holds them on a building or other lease from the Government or from the Municipal Council or on a building lease from any person.

14. *Property-tax a first charge on property and moveables.*—Taxes on buildings and lands shall, subject to the prior payment of land revenue, if any, due to Government thereon, be a first charge upon the buildings or lands and upon the moveable property, if any, found within or upon such, building or land belonging to the person liable to the tax.

15. (1) *Owners' obligation to give notice of demolition of building and liability on failure.*—In the event of any building being demolished, the owner shall give notice thereof to the President.

(2) Until such notice is given, the said owner shall be liable at the discretion of the Municipal Council for the payment of the property-tax which would have been leviable had not such building been demolished.

16. (1) *Obligation of the transferee to give notice of transfer.*—Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a tax on any buildings or lands or both to or over such premises is transferred, the person to whom the same shall be transferred shall give notice of such transfer in writing to the President.

(2) In the event of the death of any person primarily liable as aforesaid the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President.

(3) Whenever such transfer comes to the knowledge of the President either through such notice or otherwise and after such enquiry as may be necessary, the name of the transferee shall be substituted in the Municipal register for that of the person primarily responsible.

RULES FOR THE LEVY OF TAXES ON ANIMALS AND VEHICLES.

17. *Register showing the names of persons liable to pay taxes on vehicles.*—The Municipal Council shall maintain a register in which shall be entered the names of persons liable to pay tax in respect of vehicles and animals, with the amount leviable and such other details as may be necessary.

18. *Complaints, amendment of list, etc.*—Rules 5 to 11 *supra* relating to complaints, amendment and revision of the list, etc., shall apply *mutatis mutandis* to the levy of tax under Rule 17.

19. *Composition fee.*—The Municipal Council may compound with the keeper of any livery stable or of horse or vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu of any amount which such keeper would otherwise have been liable to pay.

20. *Liability of the transferer to give notice of transfer.*—When a vehicle or animal has been sold, the transferer shall give notice of the same to the President and until such notice is given, he shall be liable to the payment of the tax

RULES FOR THE LEVY OF TAX ON ARTS, PROFESSION, TRADE, ETC.

21. *Definition of person.*—In these rules, the word "person" includes a firm, company or, association.

22. *President to decide class and revise classification.*—The President shall decide in which of the classes, a person shall be placed and he may also revise the lists as often as necessary.

23. *Basis of assessment.*—The income or profits of the year ending 31st December previous to the date of assessment shall, if possible, be taken as the basis of assessment.

24. *Refund in case the person ceases to exercise profession.*—Any person who has paid the tax for a whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of a proportionate amount of the tax— subject to the provision that refund shall be given for whole months only.

25. *Persons exercising one or more trades, etc.*—When a person exercises more than one trade or calling within the limits of the Municipality whether under the same name or under different names, the tax shall be calculated on his total annual income or profits from all such sources.

26. *Assessment list.*—The Municipal Council shall prepare an assessment list in the Form No. 8 prescribed in the Municipal Account Manual. The assessment shall be made a fresh every year.

27. *Complaints and objection.*—Complaints and objections may be disposed of in the manner prescribed by Rules 8, 9, 10 and 11.

28. *Every member of a firm, etc., to be separately liable.*—Every member of a firm or partnership or of an undivided Hindu family shall be jointly and severally liable to the tax leviable under these rules.

29. *Liability of the person to give notice of change of designation, etc.*—Every person liable to be taxed who shall change either the designation of his firm or the nature of his profession, trade or calling or his place of business shall within thirty days of such change give intimation thereof to the President and until such notice is given, he shall be liable to such tax as may be assessed by the President.

30. *A person exercising a profession in more than one Municipality.*—If, in any half-year, any person exercises in more than one Municipality any such art, profession, trade or calling or holds any such office or appointment shall be liable to pay the tax leviable under the rules in each of such municipality, provided that the tax payable in each such municipality shall be fixed with reference only to the income derived from the business carried on or the appointment held therein.

RULES FOR THE LEVY OF OCTROI.

31. The Municipal Councils shall frame bye-laws under Section 48 (1) (k) of the Regulation for the levy of octroi at the rates specified in Schedule IV.

32. *Municipal Councils exempted from levying Octroi on certain articles.*—Any Municipal Council may, on the recommendation of the Deputy Commissioner, be exempted from levying octroi on any of the articles mentioned in the schedule.

33. *Municipal Councils may compound.*—The Municipal Councils may also compound with any merchant for the payment of the duty on one or more articles according to the schedule for a lump-sum equal to the average of the duty levied from him on account of such article or articles during the past three years. The composition fee should however be fixed with due regard to the extent of trade carried on by the merchant.

RULES FOR THE RECOVERY OF TAXES.

34. *Receipts to be granted.*—For all sums paid on account of any tax under the above rules, a receipt showing the amount and tax on account of which it has been paid shall be tendered by the person receiving the same.

35. *Notice of demand.*—Where any tax shall remain unpaid ten days after the same is due, the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix A. For every such notice issued, a fee of annas two shall be levied.

36. *Distraint, etc.*—If such owner or owner's agent or occupier or person shall not within fifteen days from the service of such notice of such demand upon him pay the sum due or show cause to the satisfaction of the President why the same should not be paid, the President or other person duly authorized in that behalf by him, may levy such sum with all costs by distraint and sale of the moveable property of the defaulter, or if the defaulter be the occupier of any building in respect of which such tax is due by distraint and sale of any property found in or on such buildings, provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid.

37. *Civil suit for Municipal dues.*—Nothing herein contained shall preclude the Municipal Council from suing in a Civil Court for any amount due to them under these rules.

38. *Warrant for distraint.*—In order to distrain and sell the property referred to in Rule 36, the President shall issue a warrant in the form prescribed in Appendix B and for each such warrant, a fee of eight annas shall be leviable.

39. *Exceptions.*—The moveable property that is not liable to attachment and sale under Section 60 of the Code of Civil Procedure of 1911 shall not be liable to distraint.

40. *Distraint when and how made.*—Under a special order in writing by the President, any officer charged with the execution of a warrant of distraint may between sunrise and sunset break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying the purpose, and duly demanding admittance, he cannot obtain admittance :—

(1) provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to withdraw.

(2) the officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the person in possession of the said property.

41. *Excessive distress to be avoided.*—The distress shall not be excessive—that is to say the property distrained shall be nearly as possible proportionate to the value of the sum due by the defaulter together with all expenses incidental to the warrant, distraint, detention and sale.

42. *Procedure when amount due is not paid.*—If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale, the property seized or a sufficient portion thereof may be sold by public auction under the orders of the President who shall apply the proceeds or such part thereof as may be necessary to payment of the sum due including all expenses as aforesaid.

43. *Procedure if property is perishable.*—If the property seized is perishable or if the expense of keeping it will, together with the amount of the tax due, exceed the value of the property, the President shall forthwith sell the property after giving due notice of sale to the person in possession at the time of the seizure.

44. *Surplus, how to be treated.*—The surplus, if any, shall be paid to the person in possession distrained at the time of its seizure, if application is made within six months from the date of sale if no such application is made the surplus shall be forfeited to the Municipal Council.

45. *No Municipal officer shall bid.*—Neither the President nor any Municipal officer or servant shall directly or indirectly purchase any property at any such sale.

46. *Levy of distraint fee.*—Fees shall be levied on distraints under these rules with reference to the value of the property distrained according to the rates specified in the following table :—

A fee of four annas if the amount distrained for is less than Rs. 5.
A fee of six annas if the amount distrained for is not less than Rs. 5 but less than Rs. 10.
A fee of eight annas if the amount distrained for is not less than Rs. 10 but less than Rs. 25.
A fee of rupee one if the amount distrained for is not less than Rs. 25 but less than Rs. 50
A fee of rupees two if the amount distrained for is not less than Rs. 50 but less than Rs. 75.
A fee of ruppees three if the amount distrained for is not less than Rs. 75 but less than Rs. 100.
A fee of rupees five if the amount distrained for is not less than Rs. 100 and over.

47. *Fees for maintaining live-stock distrained.*—Fees levied under the above rule are not intended to cover the cost of maintaining any live-stock distrained.

RATES FOR THESE WILL BE AS FOLLOWS :—

	Annas.	
Buffalo	4	each
Do calf	2	,,
Bullock or cow	4	,,
Heifer or calf	1	,,
Sheep or goat	1	,,
Kid	1	,,
Horse	4	,,
	Annas	Each
Foal	2	,,
Donkey	1	,,
Pig	1	,,
Birds of all kinds	1	,,

provided that no rate shall be charged where the owner of any live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours after seizure.

48. *Tax when to be demanded from the tenant.*—If the property tax due in respect of any land remains unpaid after a notice of demand has been duly served on the owner thereof, the President may demand such sum from the occupier of such building or land and in default of payment, may recover from him in the manner provided for in Rule 36. However no arrears due from the owner for more than one year shall be so recovered from the occupier.

G. ARAVAMUDU IYENGAR,
Secretary to Government, Revenue Department.

APPENDIX A.

Notice of Demand.

Take notice that the President of the Municipal Council demands from you the sum of Rs..... due from you to the Municipal Council.....on account of..... in.....for the half-year and if the sum due is not paid into the office of.....a.....or if sufficient cause for the non-payment is not shown to him to.....within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Date..... *Signature of the President or the Vice-President.*

APPENDIX B.

Distraint Warrant.

To

(*Here insert the name of the officer charged with the execution of the warrant.*)

Whereas.....of .....has not paid or shown sufficient cause for the non-payment of the sum of.....rupees due for the taxes mentioned in the margin for the.....192 , although the said sum has been duly demanded from the said..... and fifteen days have elapsed since such demand was made, this is to command you to distrain the goods and chattles of the said.....(or as the case may be, any goods and chattles found on the premises referred to) to the amount of the said sum of Rs. .....together with..... .....for warrant-fee, making together with a sum of Rs.....and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint, and if, within fifteen days next after such distraint, the amount due on account of the said taxes and fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattles ; and having paid and deducted out of the proceeds of the sale, the amount due on account of the said taxes and fee.....rupees and the charges of taking, keeping and selling such distraint to return the surplus, if any, on demand to the person whom you found in possession of the said goods and chattles. If sufficient distraint cannot be found of the goods and chattles of the said.....you are to certify the same to me together with this warrant.

Date..... *Signature or Stamp of the President of the Municipal Council.*

SCHEDULE I.

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
	Tax on buildings ..	Buildings	A rate on houses at 8 annas for every 100 rupees or portion of 100 rupees of the market value up to Rs. 2,000; with 4 annas for every 100 rupees or portion of Rs. 100 for the balance of such value in excess of Rs. 2,000.	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless the Government consents to the levy of the tax. (c) Buildings exclusively used as places of public worship or for religious or charitable, but not for residential purposes. (1) Mantaps or buildings within the precincts of the temple used for storage of vahanams and other materials of the temple and those exclusively used by the archak for preparing Nayavedyam, etc. (2) Out houses within the precincts of the temple used for residential purposes by persons entrusted with the temple work and those within the precincts of chattram or musafirkhanas used for residential purposes by persons entrusted with the cleansing work of the institution. (d) Aided or unaided schools on the buildings of which no rent is charged by the owners. (e) Buildings whose market value is Rs. 10 and under, occupied by old and infirm people who earn nothing and who are too poor to pay the least rate of tax, *viz.*, annas eight. (f) Buildings used for the purpose of native gymnasiums. (g) Buildings which are the property of the Municipality.	In two equal instalments in advance in July and January every year.
	Tax on vacant lands	Vacant lands not occupied by buildings and not appurtenant to any building or attached thereto for use therewith as garden or pleasure ground or for the pasturage of animals kept for private use, etc.	Two annas of every 80 square yards ..	Vacant site specially reserved by Government for specific purposes, such as pitching of tents, parade and halting of troops.	In two equal instalments in advance in July and January every year.
	Tax on vehicles ..	All vehicles kept for use within the Municipal limits.	SCHEDULE II. (a) Four-wheeled vehicles with springs constructed to be drawn by two or more (b) Do. horse, bull or bullocks or by two or more horses under 13 hands, bull or bullocks, Rs. 5. (c) Two-wheeled vehicles with springs constructed to be drawn by one or more horses, bull or bullocks, Rs. 3. (d) Every other vehicles with springs Rs. 3. (e) Every bicycle, Rs. 2 .. .. (f) Every cart or other vehicle without spring, Rs. 2 (g) Every motor car Rs. 10 .. (h) Every motor bicycle Rs. 5 ..	(a) Vehicles belonging to His Highness the Maharaja and His Highness the Yuvaraja. (b) Vehicles the property of Government unless the Government consents to the levy of the tax. (c) Vehicles belonging to the Municipality and not those hired by them. (d) Juvenile vehicles such as perambulators, etc., (e) Vehicles kept by carriage builders or dealers solely for sale. (f) Conveyance in transit or staying within Municipal limits not longer than 30 days in any half year. (g) Vehicles belonging to members of the Police and of the officers of the Municipality employed in and out door duties, provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council.	In one instalment in July from 1st to 10th or in two equal instalments from 1st to 10th July and from 1st to 10th January.

CLASS I. Every person holding any office or appointment, public or private or employed in any capacity whose pay, salary or pension amounts to Rs. 1,000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs. 1,000 or upwards a month .. (1) Carrying on business as a company. (2) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers and Commission Agents.. (3) Bankers, moneylenders, money changers and pawnbrokers .. (4) Editors and proprietors of Newspapers .. .. (5) Advocates, Attorneys, Pleaders.. (6) Practising medical practitioners of all kinds including Hakims and Vaidyas .. .. (7) Civil Engineers .. .. (8) Owners and farmers of markets and toll farmers .. .. (9) Owners of mills, warehouses printing presses, oil presses ,cotton presses, and factories of all kinds. (10) Keepers of hotels, lodging houses, boarding houses .. .. (11) Professional artists, Photographers, actors, owners or managers of circuses or theatrical companies, musicians and dancers .. (12) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages .. (13) Artizans	Rs. 50	(1) Agriculture. (2) The performance by an Agriculturist in respect of the produce raised by him or received by him as rent of any process ordinarily employed by any Agriculturist to render such produce to be taken to market. (2) The sale by any Agriculturist of the produce raised by him or received by him as rent, when he does not keep a stall for the sale of such produce. (3) Co-operative Societies which are intended for the benefit of the *bonafide members*.	In two equal instalments in advance in July and January every year.
CLASS II. Every person described in Class I whose pay, salary or pension amounts to or whose income is estimated to amount to Rs. 500 a month or upwards ..	Re. 25		
CLASS III. Rs. Rs. Do 300 a month or upwards 12			
CLASS IV. Do 200 a month or upwards 8			

SCHEDULE III.—*concld.*

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
			CLASS V.		
		Do Rs. 100	a month or upwards Rs. 4		
			CLASS VI.		
		Do Rs. 50 a month or upwards Rs. 2			
			CLASS VII.		
		Do Rs. 30 a month or upwards Re. 1			
			SCHEDULE IV.		
5	Octroi	Articles and animals specified in Column 4	Fresh cocoanuts, each 0 0 1 .. Dry cocoanuts per maund 0 8 0 .. Betel leaves 100 leaves 0 0 1 .. Jaggery per maund .. 0 2 0 .. Sugar per maund .. 0 4 0 .. Kerosene oil and petrol per tin 0 2 0 .. Tobacco per maund .. 1 0 0 .. Piece goods per rupee, *ad valorem*. .. .. 0 0 3 .. Sheep or goats, each .. 0 1 6 ..	(1) Personal luggage of travellers' articles imported through the Post Office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government. (2) Goods which are declared not to be intended for use or consumption within Municipal limits and are taken to the bonded warehouse as provided in the bye-laws, provided that if such goods be not exported, they shall pay the full duty. (3) Six green cocoanuts; six dry cocoanuts; 100 betel leaves and one seer of tobacco if brought for personal consumption by *bona fide* travellers. (4) Piece goods manufactured locally.	Time of import of goods into Municipal limits.